

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended June 30, 2015

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2015

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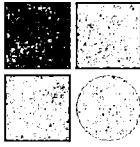
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 352 Goodland, Kansas
Goodland, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 352 Goodland, Kansas**, as of and for the year ended June 30, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Unified School District No. 352 Goodland, Kansas** to meet the requirements of the State of Kansas on the basis of the financial

reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 352 Goodland, Kansas** as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 352 Goodland, Kansas** as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated November 09, 2015. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014

basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 09, 2015, on our consideration of **Unified School District No. 352 Goodland, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 352 Goodland, Kansas'** internal control over financial reporting and compliance.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

November 09, 2015

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ -	-	7,133,279	7,133,279	-	296,361	296,361
Supplemental General Fund	51,611	-	2,353,534	2,405,145	-	190,509	190,509
Special Purpose Funds							
Bilingual Education Fund	26,337	-	165,000	187,788	3,549	599	4,148
Virtual Education Fund	-	-	20,416	20,416	-	4,750	4,750
Capital Outlay Fund	647,003	-	816,215	980,767	482,451	370,358	852,809
Driver Training Fund	25,735	-	7,032	7,496	25,271	-	25,271
Food Service Fund	94,824	-	429,733	475,942	48,615	591	49,206
Special Education Fund	379,465	-	1,462,523	1,347,830	494,158	550	494,708
Vocational Education Fund	7,603	-	225,622	213,417	19,808	-	19,808
KPERS Retirement Contribution Fund	-	-	571,838	571,838	-	-	-
Confingency Reserve Fund	470,107	-	85,124	152,759	402,472	-	402,472
At Risk (K-12) Fund	-	-	919,274	918,765	509	40,655	41,164
Title I Low Income Fund	2,312	-	193,525	195,837	-	17,682	17,682
Title I Migrant Fund	-	-	63,000	63,000	-	9,492	9,492
Secondary Program Improvement Fund	-	-	8,312	8,312	-	-	-
Title II Teacher Quality Fund	-	-	55,420	55,420	-	1,950	1,950
Miscellaneous Grants Fund	6,933	-	28,756	26,190	7,499	2	7,501
21st Century Grant Fund	18,301	-	62,010	74,257	6,054	8,056	14,112
Fruits and Vegetables Fund	-	-	-	-	-	-	-
Rural Low Income Schools Fund	-	-	24,356	24,356	-	-	-
Sales Tax Revenue Fund	-	-	281,275	281,275	-	-	-
District Activity Funds	91,934	-	257,687	251,399	98,222	-	98,222
Bond and Interest Fund	-	-	-	-	-	-	-
Bond and Interest Fund	411,969	-	1,253,265	734,559	930,675	-	930,675
Capital Project Fund	-	-	-	-	-	-	-
Construction Build Fund	50,131	241,290	1,229	292,650	-	310,286	310,286
Total Reporting Entity (Excluding Agency Funds)	\$ 2,284,265	241,290	16,418,425	16,424,697	2,519,283	1,251,843	3,771,126
Composition of Cash							
Checking Accounts							\$ 3,175,966
Petty Cash							2,500
Certificates of Deposit							522,228
Qualified Zone Academy Bond Trust Account							151,743
Total Cash and Investments							3,852,437
Agency Funds per Schedule 3							(81,311)
Total Reporting Entity (Excluding Agency Funds)							\$ 3,771,126

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 352 Goodland, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. The District has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2015.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the agency funds of the District for special purposes.

Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were two budget amendments for this year for the General Fund and Virtual Education Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Title I Low Income Fund, Title I Migrant Fund, Secondary Program Improvement Fund, Title II Teacher Quality Fund, Miscellaneous Grants Fund, 21st Century Grant Fund, Fruits and Vegetables Fund, Rural Low Income Schools Fund, Sales Tax Revenue Fund, and District Activity Funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 352 Goodland, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes;

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$3,852,437 and the bank balance was \$3,175,759. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$889,642 was covered by federal depository insurance, \$151,743 was invested in the United States Treasury, and \$2,134,374 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2015.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 352 Goodland, Kansas received \$501,641 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. Unified School District No. 352 Goodland, Kansas' interfund transfers and regulatory authority for the year ended June 30, 2015 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-6428	\$ 149,457
General Fund	Special Education Fund	K.S.A. 72-6428	926,655
General Fund	Contingency Reserve Fund	K.S.A. 72-6428	85,124
General Fund	Bilingual Education Fund	K.S.A. 72-6428	160,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6428	570,866
General Fund	Virtual Education Fund	K.S.A. 72-6428	20,416
General Fund	Vocational Education Fund	K.S.A. 72-6428	78,074

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

General Fund	Food Service Fund	K.S.A. 72-6428	\$	1,774
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6433		5,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433		519,513
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433		144,606
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6433		348,408
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433		550
Contingency Reserve Fund	Supplemental General Fund	K.S.A. 72-6460		152,759
Sales Tax Revenue Fund	Bond and Interest Fund	Interlocal Agreement		253,147
Construction Build Fund	Bond and Interest Fund	Bond Covenant		163,982

NOTE 6 –CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures To Date
Goodland High School Renovation	\$ 8,059,986	8,059,986
Goodland West Elementary School Renovation	3,515,986	3,515,986
Goodland North Elementary School Renovation	4,122,382	4,122,382

NOTE 7 – LITIGATION

Unified School District No. 352 Goodland, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 8 – RISK MANAGEMENT

Unified School District No. 352 Goodland, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers Compensation Fund, Inc. for its worker's compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers Compensation Fund, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services management.

The District continues to carry commercial insurance for all other risks of loss, including property, general liability, crime, inland marine, automobile, linebacker, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

NOTE 9 – GRANTS AND SHARED REVENUES

Unified School District No. 352 Goodland, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 10 – OPERATING LEASE

On September 29, 2010, Unified School District No. 352 Goodland, Kansas entered into a lease agreement with Pitney Bowes to lease a postage meter. The agreement calls for quarterly payments of \$350 for 5 years. Payments totaling \$1,401 were made in 2015. Future scheduled payments to maturity are as follows:

Year	Amount
2016	\$ 700

NOTE 11 – DEFINED BENEFIT PENSION PLAN

Plan Description

Unified School District No. 352 Goodland, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law established the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members through December 31, 2014. As of January 1, 2015, the member-employee contribution rate increased to 6% of covered salary for Tier 1 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$7,890,442 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 352 Goodland, Kansas** allows retirees to participate in the group health insurance plan. The District pays \$2,800 of the premium for each retiree and each retiree is responsible for the balance. During the year ended June 30, 2015, five retirees participated in this plan and the District paid \$14,000 in premiums for these retirees. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE 13 – TERMINATION BENEFITS

The Board shall provide a retirement incentive for eligible teachers who elect to retire at the conclusion of the 2014-2015 school year. Teachers shall qualify for this incentive if they are eligible pursuant to the negotiated agreement and for KPERS retirement benefits. The Board will not pay more than five employees the retirement incentive and will award the incentive on a first come first serve basis prior to February 20, 2015. This retirement incentive is comprised of the following option:

- a. \$5,000 as a retirement incentive to be paid in a lump sum with the June 2015 paycheck.

Two employees took advantage of this incentive. During the year ended June 30, 2015, the District paid \$5,000 in health insurance premiums from a prior early retirement incentive that was offered.

NOTE 14 – COMPENSATED ABSENCES

Vacation

Classified personnel who are assigned on a 12-month basis shall be allowed paid vacation. Newly hired employees earn one day of vacation per month during the first fiscal year, not to exceed 10 days. After continuous employment for years 2 through 5, employees will be given 10 days per fiscal year. Upon completion of 5 years of continuous employment, employees will be given 15 days per fiscal year. Vacation earned in a fiscal year must be taken by January 1 following the end of the fiscal year or it will be lost. The potential liability for vacation at June 30, 2015 was \$19,228. This is not reflected in the financial statement.

Sick/Personal Leave

The District's policy for teachers who work on a full-time basis shall be granted personal leave on the basis of 13 days per contract year. Teachers will accumulate any unused personal leave up to 10 days as sick leave to a maximum of 65 days. Teachers will be paid at the rate of \$100 for each unused day over 10, maximum \$300. The teacher will receive payment in a June direct deposit after payroll calculations have been completed. Part-time teachers will receive leave prorated on the basis of their full-time equivalency. Employees under this benefit will draw full pay at their contracted rate. Reasons for requesting such leave shall be at the employee's discretion with no salary deduction.

Unused personal leave will accumulate as sick leave. Teachers who finish a school year with 56 or more days up to a maximum of 65 days of unused sick leave will be paid for any days in excess of 55 days. Part-time teachers will receive pay for unused sick leave prorated on the basis of their full-time equivalency. Pay for unused sick leave will be at the rate of \$40 per day. The teacher will receive payment in a June direct deposit after payroll calculations have been completed. At the time of retirement, the teacher will be reimbursed for his/her unused sick leave, up to a maximum of 40 days, at the rate of

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

\$40 per day. Upon death of a teacher who is eligible for early retirement, unused leave reimbursement will go to the beneficiaries of said employee. The potential liability for sick leave at June 30, 2015 was \$14,400. This is not reflected in the financial statement.

Personal leave is granted to qualifying classified employees at the rate of three days per year. Employees are allowed to carry over two days into the next year for a maximum of five days. All employees will be paid in June for any unused personal leave in excess of two days at the rate of \$40 per day.

NOTE 15 – INTERLOCAL COOPERATION AGREEMENT

Commencing October 1, 2013, **Unified School District No. 352 Goodland, Kansas** approved the interlocal cooperation agreement, Resolution No. 2013-05, between the District and City of Goodland, Kansas for the purpose of collecting the proceeds of one-quarter percent of retailers' sales tax, "Educational Sales Tax," approved by the qualified electors of the City on April 2, 2013 and will expire 20 years after commencement.

Proceeds of the Educational Sales Tax will be used for constructing and making improvements to the North Elementary, West Elementary, and High School educational facilities, to provide payment of certain City infrastructure improvements to facilitate the use of the educational facilities and other District facilities, to pay costs of other capital improvement projects of the District, and to otherwise alleviate the property tax burden to the patrons of the District. One month in advance of the bond debt service payment date, 90% of the Educational Sales Tax revenues paid by the City to the District shall be applied to the bond service payment.

NOTE 16 – LONG-TERM DEBT

Unified School District No. 352 Goodland, Kansas has the following types of long-term debt.

General Obligation Bonds

On July 1, 2013, the District issued \$9,535,000 in Series 2013-B General Obligation Refunding and Improvement Bonds for the purpose of paying a portion of the costs of improvements.

On July 1, 2013, the District issued \$5,460,000 in Series 2013-C General Obligation Bonds for the purpose of paying a portion of the costs of improvements.

Lease Obligations

The District has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

On July 26, 2010, the District approved a resolution authorizing **Unified School District No. 352 Goodland, Kansas** to enter into a lease purchase transaction to purchase \$1,500,000 in Qualified Zone Academy Bonds (QZAB) to pay the costs of acquiring, constructing, and installing improvements to the District's facilities. The QZAB lease purchase is being financed through the Bank of Kansas City, N.A. and the effective annual interest rate is 5.3%. The interest will be paid by the United States government and the principal will be paid by the District. The lease purchase will be paid in full July 30, 2020.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2015

On May 15, 2012, the District entered into a lease purchase agreement with Apple, Inc. to lease, purchase, and acquire certain equipment and/or software for the District totaling \$716,513. The effective annual interest rate is 1.9%. On June 24, 2013, the District amended the lease agreement dated May 15, 2012 with Apple, Inc. to include additional equipment totaling \$385,120 with an effective annual interest rate of 2.3%. This lease purchase will be paid in full August 15, 2015. This lease contains a fiscal funding clause.

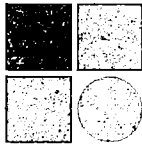
UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Notes to Financial Statement
June 30, 2015

Changes in long-term liabilities for the District for the year ended June 30, 2014, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2013-B	3.5%-5.0%	08/01/13	\$ 9,535,000	09/01/33	\$ 9,535,000	-	-	9,535,000	418,919
Series 2013-C	1.15%-4.48%	08/01/13	5,460,000	09/01/24	5,460,000	-	(145,000)	5,315,000	170,640
Capital Leases									
Qualified Zone Academy Bonds	0.00%	07/26/10	1,500,000	07/30/20	900,000	-	(150,000)	750,000	3,482
Apple Lease	2.30%	05/15/12	716,513	08/15/15	463,357	-	(323,231)	140,126	10,005
Total Contractual Indebtedness					\$ 16,358,357	-	(618,231)	15,740,126	603,046
Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:									
					YEAR				
					2016	2017	2018	2019	2020
Principal									
General Obligation Bonds	\$ 450,000	505,000	505,000	550,000	575,000	3,380,000	4,395,000	4,490,000	14,850,000
Capital Leases	290,126	150,000	150,000	150,000	150,000	-	-	-	890,126
Total Principal	740,126	655,000	655,000	700,000	725,000	3,380,000	4,395,000	4,490,000	15,740,126
Interest									
General Obligation Bonds	585,458	577,431	566,634	552,927	535,954	2,324,948	1,562,222	455,256	7,160,830
Capital Leases	3,223	-	-	-	-	-	-	-	3,223
Total Interest	588,681	577,431	566,634	552,927	535,954	2,324,948	1,562,222	455,256	7,164,053
Total Principal and Interest	\$ 1,328,807	1,232,431	1,221,634	1,252,927	1,260,954	5,704,948	5,957,222	4,945,256	22,904,179

*The QZAB lease purchase is being financed through the Bank of Kansas City, N.A. and the effective annual interest rate is 5.3%. The interest will be paid by the United States government.

The \$150,000 payment made in June 2015 was deposited into the District's trust account for the QZAB lease purchase. The funds were withdrawn from the trust account by the trust custodian on the payment due date of July 30, 2015 and applied to the lease purchase.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Education
Unified School District No. 352 Goodland, Kansas
Goodland, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 352 Goodland, Kansas**, as of and for the year ended June 30, 2015, and the related notes to the financial statement, and have issued our report thereon dated November 09, 2015. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 352 Goodland, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 352 Goodland, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

November 09, 2015



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Education
Unified School District No. 352 Goodland, Kansas
Goodland, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Unified School District No. 352 Goodland, Kansas'** compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 352 Goodland, Kansas'** major federal programs for the year ended June 30, 2015. **Unified School District No. 352 Goodland, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 352 Goodland, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Unified School District No. 352 Goodland, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Unified School District No. 352 Goodland, Kansas'** compliance.

Basis for Qualified Opinion on the Title I Part A

As described in the accompanying schedule of findings and questioned costs, **Unified School District No. 352 Goodland, Kansas** did not comply with requirements regarding CFDA 84.010 Title I Part A as

described in finding number 2015-001 for reporting. Compliance with such requirements is necessary, in our opinion, for **Unified School District No. 352 Goodland, Kansas** to comply with the requirements applicable to that program.

Qualified Opinion on Title I Part A

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, **Unified School District No. 352 Goodland, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Title I Part A for the year ended June 30, 2015.

Unmodified Opinion on Each of the Other Major Programs

In our opinion, **Unified School District No. 352 Goodland, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of **Unified School District No. 352 Goodland, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Unified School District No. 352 Goodland, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified and therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item (2015-001) to be a material weakness.

Unified School District No. 352 Goodland, Kansas' response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Unified School District No. 352 Goodland, Kansas'** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Unified School District No. 352 Goodland, Kansas

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The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

November 09, 2015

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	\$ 7,076,894	(46,609)	102,994	7,133,279	7,133,279	-
Supplemental General Fund	2,401,677	-	3,468	2,405,145	2,405,145	-
Special Purpose Funds						
Bilingual Education Fund	191,337	-	-	191,337	187,788	(3,549)
Virtual Education Fund	20,416	-	-	20,416	20,416	-
Capital Outlay Fund	1,193,680	-	-	1,193,680	980,767	(212,913)
Driver Training Fund	8,000	-	-	8,000	7,496	(504)
Food Service Fund	549,057	-	-	549,057	475,942	(73,115)
Special Education Fund	1,488,619	-	-	1,488,619	1,347,830	(140,789)
Vocational Education Fund	232,569	-	-	232,569	213,417	(19,152)
KPERS Retirement Contribution Fund	704,601	-	-	704,601	571,838	(132,763)
At Risk (K-12) Fund	919,274	-	-	919,274	918,765	(509)
Bond and Interest Fund						
Bond and Interest Fund	734,559	-	-	734,559	734,559	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 1,198,843	-	-	-
Delinquent Tax	54,720	-	-	-
In Lieu of Taxes	1,485	-	1,608	(1,608)
Intergovernmental Revenues				
Mineral Severance Tax	1,237	2,566	-	2,566
Equalization Aid	4,910,204	6,156,467	6,071,591	84,876
Special Education Aid	864,243	869,767	926,655	(56,888)
State Aid	-	500	-	500
Federal Aid	100	-	-	-
Reimbursements	117,931	102,994	-	102,994
Miscellaneous Income	-	985	-	985
Total Receipts	7,148,763	7,133,279	6,999,854	133,425
Expenditures				
Instruction	3,220,536	3,363,436	3,308,821	54,615
Student Support Services	161,082	135,322	145,351	(10,029)
Instructional Support Services	197,063	169,245	157,094	12,151
General Administration	78,554	67,369	94,850	(27,481)
School Administration	203,352	173,235	186,330	(13,095)
Operations and Maintenance	953,735	958,992	961,978	(2,986)
Transportation	254,106	273,314	193,172	80,142
Other Supplemental Services	-	-	145,760	(145,760)
Transfers Out	2,080,335	1,992,366	1,883,538	108,828
Legal General Fund Budget	7,148,763	7,133,279	(46,609)	46,609
(a) Adjustment for Qualifying Budget Credit	-	-	102,994	(102,994)
Total Expenditures	7,148,763	7,133,279	7,133,279	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		
(a) Adjustment for Qualifying Budget Credit				
Miscellaneous Reimbursements Over Amount Budgeted			\$ 102,994	

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,378,410	1,167,682	1,079,325	88,357
Delinquent Tax	56,623	17,289	44,932	(27,643)
Motor Vehicle Tax	159,033	158,626	185,924	(27,298)
Recreational Vehicle Tax	2,253	2,525	1,551	974
In Lieu of Taxes	1,572	1,203	1,770	(567)
Intergovernmental Revenues				
Equalization Aid	751,772	849,982	1,036,564	(186,582)
Transfers In	-	152,759	-	152,759
Reimbursements	1,585	3,468	-	3,468
Total Receipts	<u>2,351,248</u>	<u>2,353,534</u>	<u>2,350,066</u>	<u>3,468</u>
Expenditures				
Instruction	286,438	205,299	294,824	(89,525)
Student Support Services	45,809	75,587	45,920	29,667
Instruction Support Services	26,382	27,354	67,259	(39,905)
General Administration	181,169	189,750	206,285	(16,535)
School Administration	480,536	469,963	455,603	14,360
Operations and Maintenance	264,350	243,505	320,000	(76,495)
Transportation	89,580	77,724	211,575	(133,851)
Other Supplemental Services	77,155	88,494	84,148	4,346
Community Services Operations	12,201	9,392	35,000	(25,608)
Transfers Out	855,387	1,018,077	681,063	337,014
(a) Adjustment for Qualifying Budget Credit	-	-	3,468	(3,468)
Total Expenditures	<u>2,319,007</u>	<u>2,405,145</u>	<u>2,405,145</u>	<u>-</u>
Receipts Over (Under) Expenditures	32,241	(51,611)		
Unencumbered Cash - Beginning	<u>19,370</u>	<u>51,611</u>		
Unencumbered Cash - Ending	\$ <u>51,611</u>	<u>-</u>		
(a) Adjustment for Qualifying Budget Credit				
Miscellaneous Reimbursements Over Amount Budgeted			\$ <u>3,468</u>	

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
 Bilingual Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 205,042	165,000	165,000	-
Expenditures				
Instruction	181,872	187,788	191,337	(3,549)
Receipts Over (Under) Expenditures	23,170	(22,788)		
Unencumbered Cash - Beginning	3,167	26,337		
Unencumbered Cash - Ending	\$ 26,337	3,549		

UNIFIED SCHOOL DISTRICT No. 352 GOODLAND, KANSAS
Virtual Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfer In	\$ -	20,416	20,416	-
Expenditures				
Instruction	-	20,416	20,416	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
 Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 2,501	332,608	317,437	15,171
Delinquent Tax	1,656	628	-	628
Motor Vehicle Tax	8,087	8,354	11,138	(2,784)
Recreational Vehicle Tax	126	116	93	23
In Lieu of Taxes	-	353	102	251
Transfers In	200,000	149,457	149,457	-
State Aid	-	48,359	90,181	(41,822)
Reimbursements	-	179,084	-	179,084
Miscellaneous Revenue	246,991	97,256	-	97,256
Total Receipts	459,361	816,215	568,408	247,807
Expenditures				
Computers, Equipment, and Furniture	169,065	355,679	364,000	(8,321)
Student Support Services	-	-	10,000	(10,000)
General Administration	-	46,571	80,000	(33,429)
School Administration	9,141	17,738	25,000	(7,262)
Operations and Maintenance	2,112	5,825	76,000	(70,175)
Transportation	-	-	125,000	(125,000)
Lease Payment	157,773	154,482	152,770	1,712
Facility Acquisition and Construction Services	346,641	400,472	360,910	39,562
Total Expenditures	684,732	980,767	1,193,680	(212,913)
Receipts Over (Under) Expenditures	(225,371)	(164,552)		
Unencumbered Cash - Beginning	872,374	647,003		
Unencumbered Cash - Ending	\$ 647,003	482,451		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Driver Training Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenue				
State Aid	\$ 4,845	6,138	4,250	1,888
Student Fees	1,416	894	1,000	(106)
Total Receipts	6,261	7,032	5,250	1,782
Expenditures				
Instruction	7,451	7,496	8,000	(504)
Receipts Over (Under) Expenditures	(1,190)	(464)		
Unencumbered Cash - Beginning	26,925	25,735		
Unencumbered Cash - Ending	\$ 25,735	25,271		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Food Service Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 4,837	4,719	4,143	576
Federal Aid	267,089	272,859	300,242	(27,383)
Lunch Receipts - Students	91,756	93,516	99,106	(5,590)
Lunch Receipts - Adults	49,135	54,056	46,692	7,364
Miscellaneous	4,778	2,259	3,500	(1,241)
Transfers In	100,350	2,324	550	1,774
Total Receipts	<u>517,945</u>	<u>429,733</u>	<u>454,233</u>	<u>(24,500)</u>
Expenditures				
Operation and Maintenance	-	-	10,000	(10,000)
Food Service Operation	469,052	475,942	539,057	(63,115)
Total Expenditures	<u>469,052</u>	<u>475,942</u>	<u>549,057</u>	<u>(73,115)</u>
Receipts Over (Under) Expenditures	48,893	(46,209)		
Unencumbered Cash - Beginning	<u>45,931</u>	<u>94,824</u>		
Unencumbered Cash - Ending	\$ <u>94,824</u>	<u>48,615</u>		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Special Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest on Idle Funds	\$ 4,776	3,482	-	3,482
Miscellaneous Income	23,813	12,873	-	12,873
Transfers In	1,341,950	1,446,168	1,109,154	337,014
Total Receipts	1,370,539	1,462,523	1,109,154	353,369
Expenditures				
Instruction	1,336,049	1,341,192	1,477,819	(136,627)
Instructional Support Services	686	4,643	4,800	(157)
Transportation	4,848	1,995	6,000	(4,005)
Total Expenditures	1,341,583	1,347,830	1,488,619	(140,789)
Receipts Over (Under) Expenditures	28,956	114,693		
Unencumbered Cash - Beginning	350,509	379,465		
Unencumbered Cash - Ending	\$ 379,465	494,158		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Vocational Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 159,112	222,680	221,166	1,514
Local Sources	2,007	2,942	3,800	(858)
Total Receipts	<u>161,119</u>	<u>225,622</u>	<u>224,966</u>	<u>656</u>
Expenditures				
Instruction	146,322	202,434	221,411	(18,977)
Instructional Support Services	8,497	9,662	9,331	331
Operations and Maintenance	807	1,321	1,827	(506)
Total Expenditures	<u>155,626</u>	<u>213,417</u>	<u>232,569</u>	<u>(19,152)</u>
Receipts Over (Under) Expenditures	5,493	12,205		
Unencumbered Cash - Beginning	<u>2,110</u>	<u>7,603</u>		
Unencumbered Cash - Ending	\$ <u>7,603</u>	<u>19,808</u>		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
KPERS Retirement Contribution Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenue				
State Aid	\$ 592,102	571,838	704,601	(132,763)
Expenditures				
Instruction	426,314	411,723	507,313	(95,590)
Student Support Services	17,763	17,155	21,138	(3,983)
Instructional Support Services	17,763	17,155	21,138	(3,983)
School Administration	53,289	51,465	63,414	(11,949)
Other Supplemental Services	5,921	5,718	7,046	(1,328)
Operations and Maintenance	41,447	40,029	49,322	(9,293)
Student Transportation Services	17,763	17,155	21,138	(3,983)
Food Service	11,842	11,438	14,092	(2,654)
Total Expenditures	592,102	571,838	704,601	(132,763)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	85,124
Expenditures		
Transfers Out	-	152,759
Receipts Over (Under) Expenditures	50,000	(67,635)
Unencumbered Cash - Beginning	420,107	470,107
Unencumbered Cash - Ending	\$ 470,107	402,472

UNIFIED SCHOOL DISTRICT No. 352 GOODLAND, KANSAS
At Risk (K-12) Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 879,268	919,274	919,274	-
Expenditures				
Instruction	879,287	918,765	919,274	(509)
Receipts Over (Under) Expenditures	(19)	509		
Unencumbered Cash - Beginning	19	-		
Unencumbered Cash - Ending	\$ -	509		

UNIFIED SCHOOL DISTRICT No. 352 GOODLAND, KANSAS
Title I Low Income Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenue		
Federal Aid	\$ 195,026	193,525
Expenditures		
Instruction	196,371	195,837
Receipts Over (Under) Expenditures	(1,345)	(2,312)
Unencumbered Cash - Beginning	3,657	2,312
Unencumbered Cash - Ending	\$ 2,312	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Title I Migrant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenue		
Federal Aid	\$ 40,000	63,000
Expenditures		
Instruction	40,000	63,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Secondary Program Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 8,313	8,312
Expenditures		
Instruction	-	1,061
Instructional Support Services	2,577	2,206
Student Support Services	5,736	5,045
Total Expenditures	8,313	8,312
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Title II Teacher Quality Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenue		
Federal Aid	\$ 55,334	55,420
Expenditures		
Instruction	55,334	55,420
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Miscellaneous Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous Grants	\$ 150,258	28,756
Expenditures		
Instruction	151,970	28,190
Receipts Over (Under) Expenditures	(1,712)	566
Unencumbered Cash - Beginning	8,645	6,933
Unencumbered Cash - Ending	\$ 6,933	7,499

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
21st Century Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenue		
Federal Aid	\$ 72,117	60,000
Fees	2,035	2,010
Total Receipts	74,152	62,010
Expenditures		
Instruction	63,905	74,257
Receipts Over (Under) Expenditures	10,247	(12,247)
Unencumbered Cash - Beginning	6,716	18,301
Prior Year Cancelled Encumbrance	1,338	-
Unencumbered Cash - Ending	\$ 18,301	6,054

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Fruits and Vegetables Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenue		
Federal Aid	\$ 9,207	-
Expenditures		
Student Support Services	9,207	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Rural Low Income Schools Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 22,211	24,356
Expenditures		
Instruction	22,211	24,356
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Sales Tax Revenue Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax Revenue	\$ 131,887	281,275
Expenditures		
Improvements	13,189	28,128
Transfers Out	118,698	253,147
Total Expenditures	131,887	281,275
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 549,528	626,769	608,862	17,907
Delinquent Tax	-	2,665	18,316	(15,651)
Motor Vehicle Tax	-	23,357	20,822	2,535
Recreational Vehicle Tax	-	456	174	282
In Lieu of Tax	641	650	218	432
Intergovernmental Revenues				
State aid	87,500	182,239	183,640	(1,401)
Local Sources	-	-	378,982	(378,982)
Transfers In	118,698	417,129	-	417,129
Total Receipts	756,367	1,253,265	1,211,014	42,251
Expenditures				
Capital Outlay Bond Principal	-	145,000	-	145,000
Capital Outlay Bond Interest	344,398	589,559	734,559	(145,000)
Total Expenditures	344,398	734,559	734,559	-
Receipts Over (Under) Expenditures	411,969	518,706		
Unencumbered Cash - Beginning	-	411,969		
Unencumbered Cash - Ending	\$ 411,969	930,675		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Construction Build Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
GO Bond Proceeds	\$ 14,995,000	-
Interest Income	3,307	1,229
Bond Premiums	441,849	-
Total Receipts	<u>15,440,156</u>	<u>1,229</u>
Expenditures		
Bond Issuance Costs	87,762	-
Underwriter's Discount	187,438	-
Bond Principal	500,000	-
Bond Interest	1,063	-
Transfers Out	-	163,982
Architectural Services		
High School Architectural Services	8,021,777	63,211
North Architectural Services	3,875,780	40,608
West Architectural Services	3,212,283	24,849
Total Expenditures	<u>15,886,103</u>	<u>292,650</u>
Receipts Over (Under) Expenditures	(445,947)	(291,421)
Unencumbered Cash - Beginning	496,078	50,131
Prior Year Cancelled Encumbrances	<u>-</u>	<u>241,290</u>
Unencumbered Cash - Ending	<u>\$ 50,131</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2015

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
AFS Club	\$ 1,835	2,782	3,005	1,612
Band Club	7,956	4,979	2,692	10,243
Yearbook Sales	2,628	8,028	9,179	1,477
Cheerleader Club	1,481	3,971	4,653	799
Xpresso	974	919	1,346	547
Senior Class	270	559	418	411
Junior Class	1,094	13,878	12,410	2,562
Sophomore Class	352	850	336	866
Freshman Class	71	150	100	121
Graduation Speaker	523	-	54	469
DECA Club	4,065	4,263	4,453	3,875
Fellowship of Christian Students	2,173	540	870	1,843
FCCLA and Special FCCLA	4,229	26,237	26,574	3,892
FFA	1,179	28,895	11,272	18,802
Student Leadership	5	215	5	215
G-Club	2,308	14,968	15,015	2,261
GAA	917	5,190	5,742	365
Library	94	147	216	25
NHS	446	352	652	146
Peer Counselors	336	1,979	2,013	302
Science Club	3,772	505	1,224	3,053
Scholars Bowl	328	963	729	562
Stucco	1,190	3,010	3,029	1,171
Shop Tech Club	-	2,121	2,121	-
Art Class	-	380	380	-
Art Club	3,242	3,666	4,097	2,811
Renaissance	415	526	254	687
Trip Account	-	2,759	1,993	766
Total High School	41,883	132,832	114,832	59,883
Junior High School				
Student Activities	6,901	12,421	11,621	7,701
Alumni	510	200	0	710
SADD	1,346	187	952	581
Yearbook Sales	1,331	1,240	1,232	1,339
Girl Talk	-	652	356	296
FCCLA	422	675	-	1,097
Total Junior High School	10,510	15,375	14,161	11,724
West Elementary School				
Faculty	319	-	319	-
Alumni	708	200	413	495
Total West Elementary School	\$ 1,027	200	732	495

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2015

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
North Elementary School				
Student Activities	\$ 7,263	1,616	476	8,403
Alumni	1,189	-	383	806
Total North Elementary School	<u>8,452</u>	<u>1,616</u>	<u>859</u>	<u>9,209</u>
Total	<u>\$ 61,872</u>	<u>150,023</u>	<u>130,584</u>	<u>81,311</u>

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
High School	\$ 51,945	-	83,662	89,860	45,747	-	45,747
Jr. High School	11,197	-	30,738	25,928	16,007	-	16,007
Total Gate Receipts	63,142	-	114,400	115,788	61,754	-	61,754
School Projects							
High School	1,375	-	-	180	1,195	-	1,195
Special Service/Scholarship	1,536	-	7,852	6,387	3,001	-	3,001
Musical							
Junior High School	735	-	809	846	698	-	698
Library Fund	-	-	65	65	-	-	-
Art	-	-	-	-	-	-	-
West Elementary School							
Student Project	4,270	-	35,769	31,750	8,289	-	8,289
Social Fund	2,474	-	1,065	685	2,854	-	2,854
Site Council	5	-	3	-	8	-	8
General Activity	892	-	457	1,000	349	-	349
Book Fair	645	-	29	29	645	-	645
Early Childhood	1,005	-	775	760	1,020	-	1,020
North Elementary School							
General Activity	1,150	-	912	320	1,742	-	1,742
Book Fair	535	-	3,179	3,109	605	-	605
Site Council	14,170	-	3,274	1,382	16,062	-	16,062
Total School Projects	28,792	-	54,189	46,513	36,468	-	36,468
Student Fees and User Charges							
High School	-	-	17,086	17,086	-	-	-
Jr. High School	-	-	14,381	14,381	-	-	-
North Elementary School	-	-	30,240	30,240	-	-	-
West Elementary School	-	-	27,391	27,391	-	-	-
Total Student Fees and User Charges	-	-	89,098	89,098	-	-	-
Total District Activity Funds	\$ 91,934	-	257,687	251,399	98,222	-	98,222

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:

Unqualified

Internal control over financial reporting

- | | | | | |
|---------------------------------------------------------|-------|-----|---------------|---------------|
| • Material weakness identified? | _____ | Yes | _____ X _____ | No |
| • Significant deficiency identified? | _____ | Yes | _____ X _____ | None Reported |
| • Noncompliance material to financial statements noted? | _____ | Yes | _____ X _____ | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|---------------|-----|---------------|---------------|
| • Material weakness identified? | _____ X _____ | Yes | _____ | No |
| • Significant deficiency identified? | _____ | Yes | _____ X _____ | None Reported |

Type of auditors' report issued on compliance for major programs:

Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

_____ X _____

Yes

_____ No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.553	School Breakfast Program
10.555	National School Lunch Program
10.556	Special Milk Program for Children
84.010	Title I Low Income

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

_____ Yes

_____ X _____

No

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS

No material findings or questioned costs are required to be disclosed under OMB Circular A-133.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Material Weakness in Internal Control and Compliance

2015-001

Information on the federal program
CFDA 84.010 - Title I Grant to Local Educational Agencies

Criteria or specific requirement

The District should be verifying all individuals paid with Title I funds have met the compliance requirement for highly qualified teachers and paraprofessionals.

Condition

A paraprofessional was paid \$11,629 with Title I funds and did not meet the requirements for the teacher to be highly qualified.

Context

We reviewed the qualifications of the teachers and paraprofessional paid with Title I funds. The paraprofessional did not meet the highly qualified requirements.

Effect

The district paid a paraprofessional \$11,629 with Title I funds who did not meet the highly qualified requirement.

Cause

The District had not paid paraprofessionals with Title I funds in many years and did not understand the highly qualified requirement in regards to paraprofessionals.

Recommendation

We recommend that the District communicates with the Kansas State Department of Education to ensure all requirements are met when paying paraprofessionals with Title I funds. In addition, a process should be implemented to ensure that all individuals being paid with federal funds are highly qualified. The District should have a second individual review the initial assessment to ensure the evaluation is correct and only highly qualified individuals are paid with these funds.

Views of responsible officials and planned corrective actions

The District is aware that this individual did not meet the highly qualified requirements. The District is not paying paraprofessionals with Title I funds in the current year. Going forward, if the District were to pay a paraprofessional with Title I funds they will implement a process at the beginning of each year to check employee files to make sure paraprofessionals are highly qualified.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2015

No material findings or questioned costs are required to be disclosed under OMB Circular A-133.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Agriculture			
Passed Through Kansas State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	\$ 48,792
National School Lunch Program	10.555	N/A	223,813
Special Milk Program for Children	10.556	N/A	<u>255</u>
Total Child Nutrition Cluster			<u>272,860</u>
U.S. Department of Education			
Passed Through Kansas State Department of Education			
Title I, Part A Cluster			
Title I Grants to Local Educational Agencies	84.010	N/A	193,525
Title II - Improving Teacher Quality			
Title II - Improving Teacher Quality State Grants	84.367	N/A	55,420
Migrant Education - State Grant Program	84.011	N/A	63,000
Twenty-First Century Community Learning Centers	84.287	N/A	60,000
Rural Education	84.358	N/A	<u>24,356</u>
Total U.S. Department of Education			<u>396,301</u>
Total Expenditures of Federal Awards			<u><u>\$ 669,161</u></u>

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 352 Goodland, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.